Creation of new Budget Heads as per Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018

Government of Maharashtra
Revenue and Forests Department
Government Resolution No.:FLD-2019/CR-82/F-10
Mantralaya, Mumbai-400 032
Date: 01.10.2019

Read:-

1. The Compensatory Afforestation Fund Act, 2016 (No.38 of 2016), Notification Dt.03.08.2016
2. Government of India, Ministry of Environment, Forest and Climate Change, Notification No. G.S.R. 766 (E), dated 10.08.2018
3. Government of India, Ministry of Environment, Forest and Climate Change, Notification No. SO 3967(E), dated 13.08.2018
4. Government of India, Ministry of Environment, Forest and Climate Change, Notification No. SO 4855(E), dated 14.09.2018
5. Government of India, Ministry of Environment, Forest and Climate Change, Notification No. SO 4856(E), dated 14.09.2018
6. Government of India, Ministry of Environment, Forest and Climate Change, Notification No. GSR 1133(E), dated 20.11.2018
7. Government of Maharashtra, Revenue and Forest Department Notification No.FLD-2018/CR-293/F-10, dated 22.11.2018
8. Government of India, Ministry of Environment, Forest and Climate Change, Letter F.No.11-100/2015-FC (Vol.III), dated 28.01.2019
9. Government of Maharashtra, Revenue and Forests Department, Resolution No.FLD-2016/CR319/F-10, dated 30/01/2019
10. Government of Maharashtra, Revenue and Forest Department, Notification No.FLD-2018/CR-294/F-10, dated 01.03.2019
11. Government of India, Ministry of Environment, Forest and Climate Change, Letter F.No.11-100/2015-FC (Vol.III) (Pt.), dated 07.03.2019
12. Principal Chief Conservator of Forests (HoFF), Maharashtra State Office letter No. desk–1/P/YO/NBP/CR/CAMPA/1173/18-19, dated 03.10.2018,

    Letter No. *desk–1/P/YO/NBP/CR/CAMPA/2028/18-19*, dated 13.02.2019 and

    Letter No. *desk–1/P/YO/NBP/CR/CAMPA/362/19-20*, dated 12.06.2019.
13. Government of India Ministry of Environment, Forest and Climate Change, letter F.No.11-100/2015-FC, dated 29.08.2019
14. Accountant General (A&E) II, Maharashtra, Nagpur Letter No. *sa.kha.vi. cha-1/ma.va. vi./UOR-01/2018-19/68*, Dt.12.04.2019,
    Letter No. *sa. kha. vi. cha-1/ma.va. vi./UOR* -07/ 2018-19/362, Dt.17.07.2019
    Accountant General (A&E) I, Maharashtra, Mumbai Letter No. *sa. kha. vi. cha-1/ma.va. vi./UOR* -18/ 2019-20/194, Dt.16.05.2019

Preamble:-

The Parliament has enacted Compensatory Afforestation Fund Act, 2016. The Government of India in exercise of the power conferred by sub-section (1) and (2) of section 30 of the said Act published the Compensatory Afforestation Fund Rules, 2018 vide Notification under reference 1.

The Central Government, in exercise of powers conferred by sub-section (3) of section 1 of the said Act, vide Notification under reference 3, appointed 30th day of September, 2018, as the date on which the provisions of the said Act came into force. The Central Government, in exercise of powers conferred under sub-section (1) of section 8, vide Notification under reference 4, appointed 30th day of September, 2018, as the date of constitution of a National Authority to be called as the 'National Compensatory Afforestation Fund Management and Planning Authority'. The Central Government, vide Notification under reference 5, in exercise of powers conferred by sub-section (1) of section 10 of the Compensatory Afforestation Fund Act, 2016, appointed 30th day of September 2018, as the date of constitution of a State Authority to be called as the 'State Compensatory Afforestation Fund Management and Planning Authority' in the States and Union Territories listed therein, including the State of Maharashtra. The Central Government, in exercise of powers conferred by sub-section (1) and (2) of section 30 of the said Act, notified the rules vide reference 6, to be called as the Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018. The State Government, vide Notification under reference 7, in exercise of powers conferred by sub-section (7) of section 10 of the said Act, appointed the Chief Executive Officer of the State Authority, to be called as the 'Additional Principal Chief Conservator of Forests and Chief Executive Officer, The Maharashtra Compensatory Afforestation Fund Management and Planning Authority' OR the 'Additional Principal Chief Conservator of Forests and Chief Executive Officer (Maha-CAMPA)'. The Central Government, vide letter under reference 8 communicated the revised SCHEDULE-I of the Accounting Procedure for the Compensatory Afforestation Fund. New Heads of Accounts in connection with the National Compensatory Afforestation Fund (NCAF)/State Compensatory Afforestation Fund (SCAF) were attached with the said letter, indicating the Detailed/Object heads to be opened to operate/expenditure for the State Authority by each State Government and Union Territory under this Sub-head. The State Government, vide Government Resolution under reference 9, constituted the Governing Body, the Steering Committee and the Executive Committee for the purposes of the said Act. The State Government, vide Notification under reference 10, in exercise of powers conferred by sub-section (1) of section 4, appointed the 1st March, 2019 as the date of establishment of a special Fund called 'State Compensatory Afforestation Fund-Maharashtra' under interest bearing section of the Public Account of Maharashtra under a distinct Minor-head '129-State Compensatory Afforestation Fund (SCAF)' under the Major-head, '8121-General and Other Revenue Funds', for the purposes of the said Act, to prescribe the Accounting Procedure to regulate the manner of crediting the moneys to the National Fund and State Fund, in accordance with the said Rules.

2. As per sub-section (5) of section 4 of the Compensatory Afforestation Fund Act, 2016, the money received in the State Fund shall be an interest bearing fund under public accounts. Further, sub-section (6) of the said section stipulates that the balance in each State Fund shall be non-

lapsable and get interest as per the rate declared by the Central Government on year to year basis. Accordingly, the Central Government vide reference 11, informed that the applicable rate of interest on balance available under State Compensatory Afforestation Deposits and State Compensatory Afforestation Fund will be 6 percent for the financial year 2018-19.

3. In light of the background mentioned above, the proposal submitted by the Principal Chief Conservator of Forests (HoFF), vide his letters under reference 12 for creation of new Budget Heads in accordance with the Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018 was under consideration of the State Government.

Resolution:-

1. With due approval from the Accountant General (A&E) I & II, Maharashtra, Mumbai and Nagpur referred under reference 14 and with the concurrence of the Planning Department and the Finance Department, the Government of Maharashtra is pleased to sanction new Budget Heads for the purposes of Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018 made by the Central Government under the Compensatory Afforestation Fund Act, 2016, which shall be as follows:-

Expenditure	**खर्च**
Major Head – 8658 – Suspense Account	प्रधान शिर्ष – ८६५८ – संस्पेन्स खाते
Minor Head – 110 – Reserve Bank Suspense – CAO	गौण शिर्ष – ११० – रिजर्व बँक संस्पेन्स – सीएओ
Receipt	**जमा**
Major Head – 8121 General and Other Reserve Funds	प्रधान लेखाशीर्ष–८१२१–सर्वसाधारण व इतर राखीव निधी
Sub Major Head- 00	उप प्रधान शीर्ष- ००
Minor Head – 129 – State Compensatory Afforestation Fund (SCAF)	गौण लेखाशीर्ष – १२९ – राज्य पर्यायी वनीकरण निधी
Group Head- 00	गटशीर्ष- 00
Sub-Group Head	**उप गटशीर्ष**
(00) (01) Compensatory Afforestation (8121580701)	(००) (०१) पर्यायी वनीकरण (८१२१५८०७०१)
(00) (02) Catchment Area Treatment Plan (8121581601)	(००) (०२) पाणलोट क्षेत्र उपचार योजना (८१२१५८१६०१)
(00) (03) Integrated Wildlife Management Plan (8121582501)	(००) (०३) एकात्मिक वन्यजीव व्यवस्थापन योजना (८१२१५८२५०१)
(00) (04) Net Present Value of Forest Land (8121583401)	(००) (०४) वनजमिनीचे नक्त वर्तमान मूल्य (८१२१५८३४०१)
(00) (05) Interest (8121584301)	(००) (०५) व्याज (८१२१५८४३०१)
(00) (06) Others (8121585201)	(००) (०६) इतर (८१२१५८५२०१)

2. As per Rule 3(ii) and 3(iii), the above said Budget Heads shall take care of Compensatory Afforestation Funds, transferred from the National Authority to the State Government, placed with the *ad hoc* Authority mentioned in sub-section (a) of section 2 of the Compensatory Afforestation Fund Act, 2016, in the form of Compensatory Levies by the User Agencies in lieu of diversion of forest lands under the Forest (Conservation) Act, 1980. The Central Government under reference no.13, has deposited funds amounting Rs.3844,24,19,155/- (Rupees Three Thousand Eight Hundred Forty Four Crore, Twenty Four Lakh, Nineteen Thousand One Hundred Fifty Five only). The said funds correspond to the State share of 90% of the monies recovered as Compensatory Levies, placed under the *ad hoc* Authority and to be transferred to the State Compensatory Afforestation Fund as per sub-rule (4) of rule 2 of the Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018. The above said Budget Heads shall also take care of the funds to be received in future, from the *ad hoc* Authority in the form of the State share of 90%.

3. As per the Rule 3(v)I, the Compensatory Levies recoverable from the User Agencies, in lieu of the forest lands to be diverted in future shall be taken care of by the Budget Heads mentioned below.----

Receipt	**जमा**
Major Head — 8336 — Civil Deposit	प्रधान शीर्ष — ८३३६ — नागरी ठेव
Sub Major Head - 00	उप प्रधान शीर्ष- ००
Minor Head — 103 — State Compensatory Afforestation Deposits	गौण शीर्ष — १०३ — राज्य पर्यायी वनीकरण ठेव
Group Head- 00	गटशीर्ष- ००
Sub-Group Head	**उप गटशीर्ष**
(00) (01) Compensatory Afforestation (8336524501)	(००) (०१) पर्यायी वनीकरण (८३३६५२४५०१)
(00) (02) Catchment Area Treatment Plan (8336525401)	(००) (०२) पाणलोट क्षेत्र उपचार योजना (८३३६५२५४०१)
(00) (03) Integrated Wildlife Management Plan (8336526301)	(००) (०३) एकात्मिक वन्यजीव व्यवस्थापन योजना (८३३६५२६३०१)
(00) (04) Net Present Value of Forest Land (8336527201)	(००) (०४) वनजमिनीचे नक्त वर्तमान मूल्य (८३३६५२७२०१)
(00) (05) Interest (8336528101)	(००) (०५) व्याज (८३३६५२८१०१)
(00) (06) Others (8336529201)	(००) (०६) इतर (८३३६५२९२०१)

Expenditure	खर्च
Major Head — 8336 — Civil Deposit	प्रधान शीर्ष — ८३३६ — नागरी ठेवी
Sub Major Head - 00	उप प्रधान शीर्ष- ००
Minor Head — 103 — State Compensatory Afforestation Deposits	गौण शीर्ष — १०३ — राज्य पर्यायी वनीकरण ठेव
Group Head- 00	गटशीर्ष- ००
Sub-Group Head	**उप गटशीर्ष**
(00) (01) Compensatory Afforestation (83360216)	(००) (०१) पर्यायी वनीकरण (८३३६०२१६)
(00) (02) Catchment Area Treatment Plan (83360225)	(००) (०२) पाणलोट क्षेत्र उपचार योजना (८३३६०२२५)
(00) (03) Integrated Wildlife Management Plan (83360234)	(००) (०३) एकात्मिक वन्यजीव व्यवस्थापन योजना (८३३६०२३४)
(00) (04) Net Present Value of Forest Land (83360243)	(००) (०४) वनजमिनीचे नक्त वर्तमान मूल्य (८३३६०२४३)
(00) (05) Interest (83360252)	(००) (०५) व्याज (८३३६०२५२)
(00) (06) Others (83360261)	(००) (०६) इतर (८३३६०२६१)

4. As per Rule 3(v) (I), the State share of 90% of the Compensatory Levies so deposited in the Budget Heads mentioned in para 3 above, shall be taken care of by the following Budget Heads:–

Receipt	जमा
Major Head — 8121 General and other Reserve Funds	प्रधान लेखाशीर्ष—८१२१—सर्वसाधारण व इतर राखीव निधी
Sub Major Head- 00	उप प्रधान शीर्ष- ००
Minor Head — 129 — State Compensatory Afforestation Fund (SCAF)	गौण लेखाशीर्ष — १२९ — राज्य पर्यायी वनीकरण निधी
Group Head- 00	गटशीर्ष- 00
Sub-Group Head	**उप गटशीर्ष**
(00) (01) Compensatory Afforestation (8121580701)	(००) (०१) पर्यायी वनीकरण (८१२१५८०७०१)
(00) (02) Catchment Area Treatment Plan (8121581601)	(००) (०२) पाणलोट क्षेत्र उपचार योजना (८१२१५८१६०१)
(00) (03) Integrated Wildlife Management Plan (8121582501)	(००) (०३) एकात्मिक वन्यजीव व्यवस्थापन योजना (८१२१५८२५०१)
(00) (04) Net Present Value of Forest Land (8121583401)	(००) (०४) वनजमिनीचे नक्त वर्तमान मूल्य (८१२१५८३४०१)
(00) (05) Interest (8121584301)	(००) (०५) व्याज (८१२१५८४३०१)
(00) (06) Others (8121585201)	(००) (०६) इतर (८१२१५८५२०१)

Expenditure	**खर्च**
Major Head — 8121 General and other Reserve Funds	प्रधान लेखाशीर्ष—८१२१—सर्वसाधारण व इतर राखीव निधी
Sub Major Head- 00	उप प्रधान शीर्ष- ००
Minor Head — 129 — State Compensatory Afforestation Fund (SCAF)	गौण लेखाशीर्ष — १२९ — राज्य पर्यायी वनीकरण निधी
Group Head- 00	गटशीर्ष- 00
Sub-Group Head	**उप गटशीर्ष**
(00) (01) Compensatory Afforestation (81210772)	(००) (०१) पर्यायी वनीकरण (८१२१०७७२)
(00) (02) Catchment Area Treatment Plan (81210781)	(००) (०२) पाणलोट क्षेत्र उपचार योजना (८१२१०७८१)
(00) (03) Integrated Wildlife Management Plan (81210799)	(००) (०३) एकात्मिक वन्यजीव व्यवस्थापन योजना (८१२१०७९९)
(00) (04) Net Present Value of Forest Land (81210805)	(००) (०४) वनजमिनीचे नक्त वर्तमान मूल्य (८१२१०८०५)
(00) (05) Interest (81210814)	(००) (०५) व्याज (८१२१०८१४)
(00) (06) Others (81210823)	(००) (०६) इतर (८१२१०८२३)

5. In accordance with Rule 4 (ii), the expenditure part shall be taken care of by the following Budget head. ---

Receipt	**जमा**
Major Head — 2406- Forestry and Wildlife	प्रधान लेखाशीर्ष- २४०६- वनीकरण व वन्यजीवन
Sub Major Head - 04 -Afforestation and Ecology Development	उप प्रधान लेखाशीर्ष ०४- वनीकरण व परिस्थितीकीय विकास
Minor Head - 103 — State Compensatory Afforestation (SCA)	गौणशीर्ष- १०३- राज्य पर्यायी वनीकरण
Group Head - 01 — State Authority	गटशीर्ष - ०१ - राज्य प्राधिकरण
Sub-Group Head	**उप गटशीर्ष**
(01) (01) Compensatory Afforestation (2406A541)	(०१) (०१) पर्यायी वनीकरण (२४०६A५४१)
(01) (02) Catchment Area Treatment Plan (2406A677)	(०१) (०२) पाणलोट क्षेत्र उपचार योजना (२४०६A६७७)
(01) (03) Integrated Wildlife Management Plan (2406A686)	(०१) (०३) एकात्मिक वन्यजीव व्यवस्थापन योजना (२४०६A६८६)
(01) (04) Net Present Value of Forest Land (2406A695)	(०१) (०४) वनजमीनीचे नक्त वर्तमान मूल्य (२४०६A६९५)
(01) (05) Interest (2406A701)	(०१) (०५) व्याज (२४०६A७०१)
(01) (06) Others (2406A712)	(०१) (०६) इतर (२४०६A७१२)

Expenditure	खर्च
Demand No.C-7	**मागणी क्र. सी-७**
Major Head — 2406 Forestry and Wildlife	मुख्य लेखाशिर्ष २४०६ वनीकरण व वन्यजीवन
Sub Major Head - 04 -Afforestation and Ecology Development	उपलेखा शिर्ष ०४- वनीकरण व परिस्थितीकीय विकास
Minor Head - 904 — Deduct Amount met from State Compensatory Afforestation Fund (SCAF)	गौणशीर्ष- ९०४- राज्य पर्यायी वनीकरण निधी खात्यातून वजा होणारी रक्कम
Group Head - 01 — State Authority	गटशीर्ष - ०१ - राज्य प्राधिकरण
Sub-Group Head	**उप गटशीर्ष**
(01) (01) Compensatory Afforestation (2406A522)	(०१) (०१) पर्यायी वनीकरण (२४०६A५२२)
(01) (02) Catchment Area Treatment Plan (2406A721)	(०१) (०२) पाणलोट क्षेत्र उपचार योजना (२४०६A७२१)
(01) (03) Integrated Wildlife Management Plan (2406A739)	(०१) (०३) एकात्मिक वन्यजीव व्यवस्थापन योजना (२४०६A७३९)
(01) (04) Net Present Value of Forest Land (2406A748)	(०१) (०४) वनजमीनीचे नक्त वर्तमान मूल्य (२४०६A७४८)
(01) (05) Interest (2406A757)	(०१) (०५) व्याज (२४०६A७५७)
(01) (06) Others (2406A776)	(०१) (०६) इतर (२४०६A७७६)

6. This Government Resolution is being issued with the approval of the Accountant General (A&E) I & II, Maharashtra, Mumbai and Nagpur and with the concurrence of the Planning Department and the Finance Department vide its UOR No.613 / Expenditure-10, dated 07.08.2019.

7. This Government Resolution is available at the official website of the Government of Maharashtra www.maharashtra.gov.in. Reference no. for this is 201910011726420219. This Government Resolution has been signed digitally.

By order and in the name of the Governor of Maharashtra.

VIRENDRA RAMBAHAL TIWARI

Digitally signed by VIRENDRA RAMBAHAL TIWARI
DN: c=IN, st=Maharashtra, 2.5.4.20=a95e1a9759002ee190cd79464daaba7dc840ec375cd62a646a64986631086810, postalCode=400032, street=R AND F D,4TH FLOOR,MANTRALAYA,MUMBAI, ou=FOREST DEPARTMENT, o=GOVERNMENT OF MAHARASHTRA, cn=VIRENDRA RAMBAHAL TIWARI
Date: 2019.10.03 16:45:01 +05'30'

(Virendra Tiwari)
Additional Principal Chief
Conservator of Forests (Mantralaya)

Copy to:-

1. Secretary, Ministry of Environment, Forest & Climate Change, Government of India, New Delhi.

2. Principal Secretary to the Hon'ble Chief Minister of Maharashtra, Mantralaya, Mumbai.
3. Private Secretary to the Hon'ble Minister (Forests), Mantralaya, Mumbai.
4. Private Secretary to the Hon'ble Minister of State (Forests), Mantralaya, Mumbai.
5. Joint Secretary to the Hon'ble Chief Secretary of Maharashtra, Mantralaya, Mumbai.
6. Additional Chief Secretary, Finance Department, Mantralaya, Mumbai.
7. Additional Chief Secretary, Planning Department, Mantralaya, Mumbai.
8. Principal Chief Conservator of Forests (HoFF), Maharashtra State, Nagpur
9. Principal Chief Conservator of Forests (Wildlife), Maharashtra State, Nagpur
10. Principal Chief Conservator of Forests (Budget, Planning and Development), Maharashtra State, Nagpur
11. Principal Chief Conservator of Forests (Production and Management), Maharashtra State, Nagpur
12. Principal Chief Conservator of Forests, Social Forestry, Maharashtra State, Pune
13. Managing Director, Forest Development Corporation of Maharashtra Ltd., Nagpur
14. Chief Executive Officer, National Authority, MoEF&CC, New Delhi.
15. Additional Principal Chief Conservator of Forests & C.E.O (Maha-CAMPA), Maharashtra State, Nagpur.
16. Additional Principal Chief Conservator of Forests & Nodal Officer, Maharashtra State, Nagpur
17. Accountant General (A&E) I / II, Maharashtra, Mumbai / Nagpur.
18. All Additional Principal Chief Conservators of Forests / Chief Conservators of Forests / Conservators of Forests / Deputy Conservators of Forests
19. All the members of Steering Committee & Executive Committee, through Additional Principal Chief Conservator of Forests & C.E.O (Maha-CAMPA)
20. Select file F-10